

**DOCKET**  
**ASSESSMENT APPEALS COMMISSION**  
**EAST TENNESSEE MEETING – APRIL 14-16, 2015**  
**UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 401**  
**600 HENLEY STREET, KNOXVILLE, TENNESSEE**

**Tuesday, April 14, 2015**

<b>NO.</b>	<b>TIME</b>	<b>OWNER'S NAME AND ASSESSOR'S ID NO.</b>	<b>COUNTY</b>	<b>TAX YEAR</b>	<b>TAXPAYER'S REPRESENTATIVE</b>	<b>ASSESSOR'S REPRESENTATIVE</b>	<b>STAFF COMMENTS</b>
1.	9:00 am	Barbara A. Seton Property ID: 101H B 004.01 S.I. 004 AR# 86659  Dr. Mahima R. Kundu Property ID: 010H B 004.01 S.I. 002 AR# 86658	Hawkins	2013	Barbara A. Seton & 1005 Park Blvd., Circle #4 Rogersville, TN 37857  Dr. Mahima R. Kundu 1005 Park Blvd., Circle #2 Rogersville, TN 37857	Jeff S. Thacker, Assessor Hawkins Co. Courthouse Annex 110 East Main Street, Room 201 Rogersville, TN 37857	ID&O 5/22/14 6/11/14 Two Taxpayers appeal of assessor's valuation. Administrative Judge affirmed the assessor's valuation based on their sales comparison approach.
2.	10:00 am	Lallubhai P. Gopal Property ID: 037O E 001.00 AR# 87516	Sullivan	2013	Lallubhai P. Gopal 1403 Bluff City Highway Bristol, TN 37620	Ron Hilman, Assessor Sullivan County Courthouse 3411 Highway 126, Suite 103 Blountville, TN 37617	ID&O 5/22/14 6/11/14 Taxpayer appeals valuation of a commercial lot improved with a lodging facility in Bristol. AJ affirmed the assessor's valuation citing the taxpayer's failure to enter relevant evidence.

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3.	1:00 pm	The Lester Group Property ID: 11 047 026.00L 002 AR# 87337  Crown Enterprises, Inc. 11 047 026.00L 001 11 047 026.00 000 AR# 87338 & 87336	Sullivan	2013	Chris Boyer Ryan, LLC PO Box 56607 Atlanta, GA 30343	Ron Hilman, Assessor Sullivan County Courthouse 3411 Highway 126, Suite 103 Blountville, TN 37617	ID&O 5/22/14 6/13/14 At issue is the valuation of 3 parcels comprising 20.39 acres improved with office buildings and a warehouse on East Stone Drive in Kingsport. Taxpayer appeals the Administrative Judge's ruling affirming the assessor's valuation.
4.	2:30 pm	Patricia A. Reece Property ID: 095F F 033.00 Property ID 082E E 042.00 Residential Property AR# 78640 & 78644 (Two remaining appeals left from last Knox AAC hearings on 9/11/14)	Knox	2012	Patricia A. Reece P.O. Box 14332 Knoxville, TN 37914	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	ID&O 4/23/13(5/8/13) The properties at issue are three single family residences located in Knoxville. Taxpayer appeals the AJ ruling which affirmed the values determined by the assessor. AJ rejected the taxpayer's comparable appraisals.

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5.	9:00 am	Thomas H. Moffit, Jr. Property ID: 083F A 020.00 AR# 94065	Knox	2013	Mr. Arthur G. Seymour, Esq. Frantz, McConnell & Seymour LLP 550 West Main Street, Suite 500 PO Box 39 Knoxville, TN 37901	Phil Ballard, Knox Co. Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902  Daniel A. Sanders, Esq. Knox County Deputy Law Director City-County Building 400 West Main Street, Suite 612 Knoxville, TN 37902	ID&O 6/27/14 (7/25/14) This case is a consolidated hearing of two distinct issues. The property is a 34.75 acre tract in Knox County, improved with 3 broadcast towers. Taxpayer appeals the Administrative Judge's ruling affirming roll back taxes for tax years 2011, 2012, and 2013. Taxpayer also appeals the denial of their application for greenbelt status in 2014.
6.	10:30 am	Wes Stowers, et al Property ID: 095MC 014P001 AR# 93550	Knox	2013	Wayne A. Kline, Esq. Hodges Doughty & Carson 617 Main Street PO Box 869 Knoxville, TN 37901-0869	Phil Ballard, Knox Co. Assessor City-County Building, Room 204 400 Main Street Knoxville, TN 37902  Daniel A. Sanders, Esq. Knox County Deputy Law Director City-County Building 400 West Main Street, Suite 612 Knoxville, TN 37902	ID&O 11/13/14 (12/15/14) Taxpayer appeals ALJ's decision. Taxpayers are individuals who held leasehold interest in aircraft hangar condominium units. Assessor assessed the leasehold interest for tax years 2010-2013. Tax years 2010-2012 were dismissed for failure to appeal to the local board, and 2013 was dismissed for failure to pay the delinquent taxes.

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7.	1:00 pm	Kinderzahn, LLC Map 154L, Group A, Parcel 011.00 Residential Property AR# 53713  <b>SETTLED</b>	Knox	2009 & 2010	David C. Scruggs, Esq. Andrew Raines, Esq. Andrea M. McKinnon, Esq. 1000 Ridgeway Loop Road Suite 200 Memphis, TN 38120	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	(11/8/10) Administrative judge affirmed \$986,300 value for this lakefront access lot in Knox County, and taxpayer appeals contending \$397,000.
8.	2:30 pm	Quint Bourgeois Property ID: (47 Parcels) AR# 94397-94416, 94418-94443 & 94478	Knox	2013	Scott McCulley, Esq. 550 W. Main Street, Suite 700 Knoxville, TN 37902  Quint Bourgeois 8812 Tedford Road Knoxville, TN 37922	Phil Ballard, Knox Co. Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	ID&O 9/25/14(10/24/14) Taxpayer filed an appeal of the valuation of several parcels in Knox County. Administrative Judge dismissed taxpayer's appeal for failure to attend the scheduled hearing without good cause. Taxpayer appeals that default judgment.

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9.	9:00 am	Coal Creek Company Property ID:	Appeal No.	Anderson	2009	Lewis S. Howard, Esq Howard & Howard PC 4820 Old Kingston Pike Knoxville, Tennessee 37919	Mr. John K. Alley, Jr. Anderson County Assessor of Property 100 N. Main Street, Room 202 Clinton, TN 37716	ID&O 1/28/14(2/18/14) The property at issue in this case is a 12,869 tract of mountainous forestland in Campbell County along the Anderson County and Scott County Lines. The primary uses of the property are mining and timber. The cases involve the taxation of oil and gas production.
		062 00100M000	51159					
		062 00100M001	51160					
		062 00100M003	51161					
		062 00100M004	51162					
		062 00100M005	51163					
		062 00100M006	51164					
		00100M001	63209		2010		N. Jay Yeager, Esq. Anderson County Law Director 101 South Main Street, Suite 310 Clinton, Tennessee 37716	
		00100M003	63210					
		00100M004	63211					
		00100M005	63212					
		00100M006	63213					
		00100M300	73054		2011		Stephanie Maxwell, Attorney 505 Deaderick Street, 17 <sup>th</sup> Floor Nashville, Tennessee 37243	
		00100M301	73055					
		00100M200	73058					
		00100M201	73059					
		00100M100	73061					
		00100M102	73062					

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		00100M200 78670 00100M201 78671 00100M100 78673 00100M102 78674 00100M300 78676 00100M301 78677  00100M100 94627 00100M102 94628 00100M200 94631 00100M201 94632 00100M300 94633 00100M301 94634		2012	Lewis S. Howard, Esq Howard & Howard PC 4820 Old Kingston Pike Knoxville, Tennessee 37919	Mr. John K. Alley, Jr. Anderson County Assessor of Property 100 N. Main Street, Room 202 Clinton, TN 37716  N. Jay Yeager, Esq. Anderson County Law Director 101 South Main Street, Suite 310 Clinton, Tennessee 37716  Stephanie Maxwell, Attorney 505 Deaderick Street, 17 <sup>th</sup> Floor Nashville, Tennessee 37243	Continued
		Coal Creek Company Property ID:           Appeal .No  142 01500M005           72635 142 01500M004           73063  142 01500M005           78653 142 01500M004           78654  14201500M004           94635 14201500M005           94636	Campbell	2011   2012   2013	Lewis S. Howard, Esq Matthew W. Sherrod, Esq. Howard & Howard PC 4820 Old Kingston Pike Knoxville, Tennessee 37919	Brandon Partin Campbell County Assessor PO Box 135 Jacksboro, Tennessee 37757  Stephanie Maxwell, Attorney 505 Deaderick Street, 17 <sup>th</sup> Floor Nashville, Tennessee 37243	Continued

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		Coal Creek Company Property ID:      Appeal No. 02400M001      53114 02400M002      53116  02400M001      62731 02400M002      62732  02400M001      69331 02400M002      69332  02400M002 (78655) <b>changed 101897</b> 02400M001 (78656) <b>changed 101895</b>  02400M001      94629 02400M002      94630	Morgan	2009   2010   2011   2012   2013	Lewis S. Howard, Esq Matthew W. Sherrod, Esq. Howard & Howard PC 4820 Old Kingston Pike Knoxville, Tennessee 37919	Gilford Wilson Morgan Co. Assessor PO Box 364 Wartburg, Tennessee 37887   Stephanie Maxwell, Attorney 505 Deaderick Street, 17 <sup>th</sup> Floor Nashville, Tennessee 37243	Continued
End of Docket							